

Taxation statistics 2009–10

Table 5: Personal tax

Selected items, by taxable income, 2009–10 income year¹

Part C: Deduction and tax loss items

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
- * Totals may not equal the sum of components due to rounding.

- * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

- * The industry groups are classified based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register

- 1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.
- 2 Refers to personal (or individual) taxpayers with net tax payable equal to \$0.
- 3 Refers to personal (or individual) taxpayers with net tax payable greater than \$0.

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Selected items, by taxable income, 2009–10 income year¹

Part C: Deduction and tax loss items

		Non-taxable ²	Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000
Total individuals	no.	3,274,060	17,795	7,665	13,150	576,390
Deductions (D1 to D16)						
Work related car expenses	no.	167,450	135	90	610	101,715
	\$	305,043,837	207,629	151,156	808,034	191,736,925
Work related travel expenses	no.	62,270	240	95	420	33,390
	\$	58,078,768	302,079	82,393	323,380	32,009,412
Work related uniform/clothing expenses	no.	661,615	740	455	2,730	315,205
	\$	131,778,211	160,963	92,063	551,932	76,472,955
Work related self-education expenses	no.	67,390	115	65	230	78,690
	\$	131,291,675	264,411	131,432	362,718	93,063,551
Other work related expenses	no.	493,980	810	535	3,700	252,335
	\$	240,704,312	572,110	396,978	1,515,422	134,222,372
<i>Total work related expenses</i>	no.	911,060	1,375	845	5,205	410,085
	\$	866,896,803	1,507,192	854,022	3,561,486	527,505,215
Deduction for project pool	no.	145	0	5	5	30
	\$	327,993	0	553	25	17,292
Low value pool deduction	no.	29,215	485	310	225	6,595
	\$	13,451,950	201,563	112,869	98,003	2,484,922
Interest deductions	no.	97,720	60	30	125	16,130
	\$	203,974,774	70,670	60,868	712,980	19,987,885
Dividend deductions	no.	53,690	75	35	85	6,295
	\$	179,024,328	147,033	21,287	345,007	19,070,678
Gifts or donations	no.	534,160	1,115	610	1,145	145,635
	\$	223,955,643	693,272	290,861	448,754	32,855,646
Cost of managing tax affairs	no.	823,275	5,735	2,970	3,375	205,795
	\$	470,973,708	2,538,505	1,390,233	1,568,262	44,080,346
Australian film industry incentives	no.	350	5	0	5	70
	\$	2,326,958	275	0	187	35,874
Deductible amount UPP of foreign pension/annuity	no.	22,865	0	0	5	505
	\$	19,945,291	0	0	2,853	529,814
Non-employer sponsored super contributions	no.	16,755	125	50	210	6,390
	\$	238,514,968	1,644,652	970,143	4,521,535	101,118,933
Election expenses	no.	270	5	0	5	60
	\$	914,909	591	0	6,569	94,134

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Part C: Deduction and tax loss items

		\$20,001 to \$25,000	\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000
Total individuals	no.	656,230	699,455	833,820	820,470	736,050
Deductions (D1 to D16)						
Work related car expenses	no.	138,435	166,340	206,255	228,000	222,910
	\$	268,539,344	330,452,793	416,262,316	465,033,556	474,382,790
Work related travel expenses	no.	41,375	47,540	58,875	65,845	68,285
	\$	44,261,791	55,441,510	75,701,308	89,336,851	97,924,047
Work related uniform/clothing expenses	no.	372,410	407,900	490,555	511,320	468,950
	\$	94,917,613	107,333,879	132,274,140	141,069,981	130,041,931
Work related self-education expenses	no.	70,730	60,065	54,225	48,110	42,195
	\$	88,427,783	82,019,259	77,899,919	73,543,645	67,759,353
Other work related expenses	no.	315,440	359,605	439,770	473,795	458,350
	\$	185,241,737	228,872,358	294,742,084	341,713,888	359,695,425
<i>Total work related expenses</i>	no.	477,660	521,490	622,480	646,065	599,950
	\$	681,388,268	804,119,799	996,879,767	1,110,697,921	1,129,803,546
Deduction for project pool	no.	35	25	50	60	50
	\$	46,849	50,484	103,623	77,895	149,394
Low value pool deduction	no.	9,375	11,085	13,635	14,880	14,975
	\$	3,570,596	4,154,680	5,221,875	5,448,674	5,663,446
Interest deductions	no.	20,535	24,750	32,560	32,385	29,770
	\$	24,791,929	32,690,600	44,284,462	41,522,764	36,700,228
Dividend deductions	no.	7,990	10,285	14,285	13,920	12,510
	\$	24,369,720	31,206,309	43,285,898	39,850,692	37,028,250
Gifts or donations	no.	197,145	233,820	304,935	326,715	312,120
	\$	45,691,028	57,651,235	82,946,388	88,340,619	82,334,512
Cost of managing tax affairs	no.	276,965	324,695	413,940	430,930	402,850
	\$	60,425,204	72,306,475	95,917,777	97,148,562	90,860,359
Australian film industry incentives	no.	90	105	135	135	125
	\$	57,343	34,889	59,445	59,099	44,573
Deductible amount UPP of foreign pension/annuity	no.	735	1,635	3,380	2,665	1,815
	\$	765,436	1,861,217	3,522,368	2,783,711	1,738,130
Non-employer sponsored super contributions	no.	9,295	11,385	15,480	13,335	9,960
	\$	128,989,111	170,244,698	258,860,060	219,309,869	154,885,451
Election expenses	no.	50	75	95	125	95
	\$	75,862	101,481	173,893	270,719	210,953

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Table 5: Personal tax

Selected items, by taxable income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$45,001 to \$50,000	\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000
Total individuals	no.	650,770	570,435	499,605	799,660	647,450
Deductions (D1 to D16)						
Work related car expenses	no.	205,880	188,775	172,175	283,525	225,585
	\$	456,618,901	435,338,520	407,784,114	711,787,441	595,122,812
Work related travel expenses	no.	67,810	66,090	63,450	113,430	92,845
	\$	104,905,550	107,845,670	110,317,638	204,578,831	163,844,040
Work related uniform/clothing expenses	no.	412,695	356,705	307,045	476,625	345,605
	\$	114,274,867	98,511,188	84,071,136	128,501,794	89,280,025
Work related self-education expenses	no.	37,190	32,960	29,235	47,275	34,240
	\$	61,470,917	57,258,242	51,092,713	85,740,838	64,628,378
Other work related expenses	no.	429,690	396,770	362,010	600,335	478,055
	\$	371,823,401	380,397,509	377,096,186	696,279,458	600,546,730
<i>Total work related expenses</i>	no.	539,620	480,190	425,010	686,260	539,030
	\$	1,109,093,636	1,079,351,129	1,030,361,787	1,826,888,362	1,513,421,985
Deduction for project pool	no.	40	40	45	95	70
	\$	172,072	25,026	62,981	186,594	91,621
Low value pool deduction	no.	15,220	14,935	14,655	27,590	24,350
	\$	5,591,998	5,647,273	5,456,070	10,239,144	9,124,079
Interest deductions	no.	27,400	25,190	22,740	39,075	33,870
	\$	34,017,030	38,212,613	35,411,848	63,822,896	87,901,898
Dividend deductions	no.	12,030	11,570	11,210	20,750	20,630
	\$	37,757,846	37,428,159	37,642,924	74,045,241	84,847,669
Gifts or donations	no.	288,815	262,720	238,775	395,610	320,130
	\$	79,409,751	84,191,882	70,392,680	128,737,242	128,988,830
Cost of managing tax affairs	no.	364,430	324,305	290,040	475,875	376,235
	\$	85,745,011	79,329,479	73,073,636	130,564,490	121,160,946
Australian film industry incentives	no.	110	90	65	115	100
	\$	57,698	30,615	16,418	42,628	30,996
Deductible amount UPP of foreign pension/annuity	no.	1,365	1,000	795	1,120	755
	\$	1,851,482	1,325,064	816,521	1,386,187	1,180,913
Non-employer sponsored super contributions	no.	8,350	7,100	6,175	10,210	12,610
	\$	137,332,063	121,704,548	109,562,139	199,829,565	328,574,546
Election expenses	no.	85	100	110	185	140
	\$	164,034	168,544	114,776	338,992	580,348

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Selected items, by taxable income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$80,001 to \$90,000	\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$180,000	\$180,001 to \$250,000
Total individuals	no.	418,680	270,060	558,370	120,500	107,560
Deductions (D1 to D16)						
Work related car expenses	no.	146,075	92,810	178,385	33,185	28,890
	\$	431,269,688	301,958,800	687,806,294	156,020,215	151,749,151
Work related travel expenses	no.	65,950	44,130	89,335	17,300	15,365
	\$	116,974,196	83,845,059	182,154,979	38,919,911	38,966,148
Work related uniform/clothing expenses	no.	216,875	134,905	243,875	34,885	23,765
	\$	55,597,343	34,485,306	60,925,290	8,352,137	5,628,724
Work related self-education expenses	no.	21,970	13,930	25,585	4,035	3,000
	\$	44,318,221	30,819,714	65,062,671	11,958,764	9,577,886
Other work related expenses	no.	315,810	205,415	406,205	75,740	64,560
	\$	418,882,402	285,823,165	622,222,122	129,066,960	131,715,980
<i>Total work related expenses</i>	no.	352,655	228,535	454,660	85,770	72,840
	\$	1,067,041,850	736,932,044	1,618,171,356	344,317,987	337,637,889
Deduction for project pool	no.	65	40	100	25	25
	\$	106,521	39,686	209,041	78,883	50,858
Low value pool deduction	no.	17,585	12,110	27,675	5,885	5,420
	\$	6,683,453	5,049,392	12,461,975	2,999,358	2,943,472
Interest deductions	no.	23,710	16,375	38,485	10,320	10,575
	\$	63,149,889	51,479,343	151,224,306	70,464,411	97,387,370
Dividend deductions	no.	15,705	12,020	33,140	9,685	10,595
	\$	68,267,461	59,990,514	187,804,466	80,515,836	104,623,578
Gifts or donations	no.	214,485	142,965	297,740	63,480	59,465
	\$	92,362,517	64,103,743	187,556,267	62,924,219	111,910,667
Cost of managing tax affairs	no.	251,200	165,845	344,250	68,120	61,920
	\$	84,252,944	60,450,628	167,190,664	52,628,378	66,320,549
Australian film industry incentives	no.	60	30	70	15	20
	\$	36,574	23,183	59,379	6,157	46,308
Deductible amount UPP of foreign pension/annuity	no.	465	340	730	150	175
	\$	755,621	572,849	1,659,805	473,405	782,121
Non-employer sponsored super contributions	no.	7,945	4,810	14,610	6,390	7,315
	\$	215,166,012	123,568,384	425,182,198	207,294,002	247,256,484
Election expenses	no.	100	75	155	40	45
	\$	208,611	474,864	642,173	264,511	331,594

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Selected items, by taxable income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$250,001 to \$500,000	\$500,001 to \$1,000,000	\$1,000,000 or more	Total taxable ³	Total
Total individuals	no.	75,740	19,070	7,045	9,105,970	12,380,030
Deductions (D1 to D16)						
Work related car expenses	no.	18,260	3,540	1,115	2,642,695	2,810,145
	\$	107,866,394	23,271,281	7,523,082	6,621,691,236	6,926,735,073
Work related travel expenses	no.	10,085	1,680	415	963,940	1,026,210
	\$	33,946,753	6,708,555	2,684,836	1,591,074,937	1,649,153,705
Work related uniform/clothing expenses	no.	10,680	1,335	310	5,135,570	5,797,185
	\$	2,518,309	308,690	79,798	1,365,450,064	1,497,228,275
Work related self-education expenses	no.	1,440	160	30	605,470	672,860
	\$	5,951,217	609,677	108,691	972,070,000	1,103,361,675
Other work related expenses	no.	40,960	7,785	2,460	5,690,135	6,184,115
	\$	118,867,265	26,707,434	8,571,825	5,714,972,811	5,955,677,123
<i>Total work related expenses</i>	no.	45,980	8,970	2,910	7,207,570	8,118,630
	\$	269,149,938	57,605,637	18,968,232	16,265,259,048	17,132,155,851
Deduction for project pool	no.	20	5	5	820	965
	\$	43,612	31,358	2,684	1,547,052	1,875,045
Low value pool deduction	no.	3,820	810	255	241,880	271,100
	\$	2,491,612	613,457	450,458	96,708,369	110,160,319
Interest deductions	no.	9,170	3,025	1,290	417,570	515,295
	\$	135,109,228	87,961,659	84,531,155	1,201,496,032	1,405,470,806
Dividend deductions	no.	9,150	2,760	1,130	235,860	289,545
	\$	134,283,695	74,668,813	75,970,463	1,253,171,539	1,432,195,867
Gifts or donations	no.	43,510	11,345	4,350	3,866,625	4,400,785
	\$	118,014,392	100,890,999	119,413,017	1,740,148,521	1,964,104,164
Cost of managing tax affairs	no.	43,885	10,910	4,310	4,848,580	5,671,850
	\$	81,378,051	42,770,719	34,999,525	1,546,100,743	2,017,074,451
Australian film industry incentives	no.	10	5	0	1,345	1,695
	\$	74,014	14,113	0	729,768	3,056,726
Deductible amount UPP of foreign pension/annuity	no.	80	20	5	17,745	40,610
	\$	143,205	71,023	5,247	22,226,972	42,172,263
Non-employer sponsored super contributions	no.	7,675	3,655	1,435	164,510	181,265
	\$	264,024,191	127,989,409	53,534,107	3,601,562,100	3,840,077,068
Election expenses	no.	25	10	5	1,580	1,845
	\$	261,453	38,120	344	4,522,566	5,437,475

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Table 5: Personal tax

Selected items, by taxable income, 2009–10 income year¹

Part C: Deduction and tax loss items

		Non-taxable ²	Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000
Forestry managed investment scheme deduction	no.	1,295	10	5	10	185
	\$	7,894,908	148,170	33,799	35,565	1,315,639
Other deductions	no.	53,020	315	180	290	11,465
	\$	237,487,348	761,324	455,884	554,966	26,182,675
Total deductions	no.	1,657,915	7,675	3,995	8,215	476,315
	\$	2,465,689,581	7,713,247	4,190,519	11,856,192	775,279,053
Tax losses						
Tax losses earlier years claimed - PP	no.	16,775	15	5	25	565
	\$	373,095,864	59,180	31,564	535,409	9,440,929
Tax losses earlier years claimed - NPP	no.	48,965	1,235	250	180	3,005
	\$	784,095,847	5,532,460	2,148,355	2,212,787	36,915,809
<i>Total tax losses of earlier years claimed</i>	no.	64,435	1,250	255	200	3,535
	\$	1,157,191,711	5,591,640	2,179,919	2,748,196	46,356,738
Losses carried forward from earlier years - PP	no.	41,320	25	10	25	655
	\$	3,861,747,252	140,671	73,081	539,455	12,892,151
Losses carried forward from earlier years - NPP	no.	105,805	1,400	290	215	3,805
	\$	4,818,240,399	8,694,863	2,608,231	2,706,201	53,615,096

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Selected items, by taxable income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$20,001 to \$25,000	\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000
Forestry managed investment scheme deduction	no.	275	390	490	530	460
	\$	1,207,717	1,845,214	2,388,958	2,508,194	2,635,583
Other deductions	no.	16,275	20,170	27,420	29,830	30,625
	\$	32,153,552	38,507,891	50,667,748	51,792,786	49,869,496
Total deductions	no.	559,160	610,550	738,445	745,385	679,395
	\$	1,003,532,615	1,214,774,972	1,584,312,262	1,659,811,505	1,591,923,921
Tax losses						
Tax losses earlier years claimed - PP	no.	615	595	570	475	360
	\$	9,477,952	10,760,723	9,985,087	7,556,874	5,111,846
Tax losses earlier years claimed - NPP	no.	2,880	2,475	2,365	1,790	1,460
	\$	35,350,659	29,663,463	30,647,047	22,877,423	17,937,928
<i>Total tax losses of earlier years claimed</i>	no.	3,440	3,030	2,905	2,225	1,805
	\$	44,828,611	40,424,186	40,632,134	30,434,297	23,049,774
Losses carried forward from earlier years - PP	no.	730	705	700	595	505
	\$	12,903,660	13,283,506	14,119,775	10,660,716	8,088,677
Losses carried forward from earlier years - NPP	no.	3,635	3,155	3,175	2,430	2,080
	\$	87,346,505	39,769,525	43,988,511	31,739,106	27,578,822

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Selected items, by taxable income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$45,001 to \$50,000	\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000
Forestry managed investment scheme deduction	no.	505	510	540	1,055	1,215
	\$	1,956,489	1,974,581	2,124,498	5,678,742	6,993,904
Other deductions	no.	31,420	30,955	30,135	56,210	53,460
	\$	50,752,074	51,612,639	52,751,512	96,101,638	111,827,025
Total deductions	no.	606,340	534,625	470,930	757,320	606,545
	\$	1,543,901,184	1,501,001,552	1,417,787,790	2,537,861,721	2,394,724,760
Tax losses						
Tax losses earlier years claimed - PP	no.	290	270	225	350	295
	\$	4,903,947	4,147,870	3,130,966	6,398,575	5,173,049
Tax losses earlier years claimed - NPP	no.	1,285	1,035	970	1,520	1,305
	\$	17,320,467	11,922,631	13,724,250	19,876,344	28,713,339
<i>Total tax losses of earlier years claimed</i>	no.	1,555	1,290	1,185	1,850	1,580
	\$	22,224,414	16,070,501	16,855,216	26,274,919	33,886,388
Losses carried forward from earlier years - PP	no.	440	430	365	545	460
	\$	8,216,170	7,146,272	6,483,572	11,568,723	9,486,108
Losses carried forward from earlier years - NPP	no.	1,825	1,500	1,400	2,210	1,850
	\$	24,368,225	16,739,823	20,137,556	27,482,110	35,835,966

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Selected items, by taxable income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$80,001 to \$90,000	\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$180,000	\$180,001 to \$250,000
Forestry managed investment scheme deduction	no.	920	735	2,350	715	790
	\$	4,662,948	4,608,518	13,899,142	4,580,314	7,289,903
Other deductions	no.	38,120	27,935	73,940	19,080	19,260
	\$	88,847,774	59,562,448	193,531,012	71,863,500	102,743,733
Total deductions	no.	395,180	256,500	527,040	110,580	99,000
	\$	1,691,542,175	1,166,855,596	2,959,591,784	898,410,961	1,079,324,526
Tax losses						
Tax losses earlier years claimed - PP	no.	180	125	285	85	75
	\$	3,793,985	2,896,162	8,243,187	4,664,799	3,470,027
Tax losses earlier years claimed - NPP	no.	905	600	1,475	415	450
	\$	16,745,084	9,321,434	27,185,615	11,952,280	12,240,644
<i>Total tax losses of earlier years claimed</i>	no.	1,075	715	1,740	490	520
	\$	20,539,069	12,217,596	35,428,802	16,617,079	15,710,671
Losses carried forward from earlier years - PP	no.	295	195	450	115	100
	\$	6,451,138	5,224,086	12,491,807	6,044,412	4,160,056
Losses carried forward from earlier years - NPP	no.	1,330	890	2,125	565	595
	\$	21,699,207	12,581,344	37,572,516	18,270,171	16,018,724

Taxation statistics 2009–10

Table 5: Personal tax

Selected items, by taxable income, 2009–10 income year¹

Part C: Deduction and tax loss items

		\$250,001 to \$500,000	\$500,001 to \$1,000,000	\$1,000,000 or more	Total taxable ³	Total
Forestry managed investment scheme deduction	no.	705	235	70	12,705	14,000
	\$	7,821,545	4,557,000	6,582,156	84,848,579	92,743,487
Other deductions	no.	16,110	4,105	1,365	538,675	591,695
	\$	147,216,525	94,399,057	90,359,135	1,462,514,394	1,700,001,742
Total deductions	no.	69,420	17,555	6,480	8,286,655	9,944,570
	\$	1,160,011,461	591,611,364	484,816,523	27,280,835,683	29,746,525,264
Tax losses						
Tax losses earlier years claimed - PP	no.	50	15	10	5,485	22,260
	\$	3,294,097	1,592,882	1,629,244	106,298,354	479,394,218
Tax losses earlier years claimed - NPP	no.	380	100	55	26,140	75,105
	\$	20,400,792	19,629,207	8,836,268	401,154,286	1,185,250,133
<i>Total tax losses of earlier years claimed</i>	no.	425	115	60	31,250	95,685
	\$	23,694,889	21,222,089	10,465,512	507,452,640	1,664,644,351
Losses carried forward from earlier years - PP	no.	95	25	10	7,470	48,785
	\$	5,400,927	1,753,123	2,076,214	159,204,300	4,020,951,552
Losses carried forward from earlier years - NPP	no.	490	120	60	35,135	140,945
	\$	26,718,619	21,178,850	11,136,456	587,786,427	5,406,026,826